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6 UNITED STATES DISTRICT COURT
7 DISTRICT OF ARIZONA

8 United States of America,
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10 Petitioner,

No. CV 08-1158 PHX-JAT

11 v.

ORDER

12 Allied Waste Industries, Inc., and
13 Subsidiaries,
Respondent.

14 Petitioner United States of America filed a Petition to Enforce Internal Revenue
15 Summons against Respondent Allied Waste (Doc. #1). The Court set a show cause
16 hearing for June 18, 2008 and ordered Allied to respond to the Petition before that date.
17 Allied Waste filed a response objecting to the Summons and claiming that the documents
18 requested were all protected either by work product or by the attorney-client or tax
19 practitioner-client privilege.

20 At the show cause hearing on June 18, 2008, the Court reviewed the privilege log
21 and reviewed *in camera* the documents requested by the Summons. The Court determines
22 that the documents requested are indeed what they are represented to be in the privilege
23 log. The privilege log is an accurate summary of each of the documents, and the
24 affidavits furnished and representations made in the Respondent's response are fairly and
25 accurately characterized. The Court finds that Allied Waste does not need to produce any
26 of the requested documents because all the documents are protected.

1 The Court, therefore, having considered Allied Waste's response and having
2 determined that the documents requested are privileged, finds that Respondent's
3 objections to the summons are sustained for the reasons set forth herein and on the record.

4 Accordingly,

5 IT IS HEREBY ORDERED SUSTAINING Respondent Allied Waste's objections
6 to the IRS Summons.

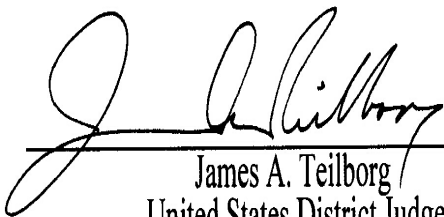
7 IT IS FURTHER ORDERED DENYING the IRS's Petition to Enforce Revenue
8 Summons (Doc. #1).

9 IT IS FURTHER ORDERED that Respondent Allied Waste shall retain the
10 requested documents until such time it is determined if petitioner will file an appeal of the
11 Court's ruling.

12 IT IS FURTHER ORDERED that the Clerk of the Court shall enter judgment in
13 favor of Respondent Allied Waste and that this action is terminated.

14 Dated this 8th day of July, 2008.

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James A. Teilborg
United States District Judge